REMARKS

Claim 40 is amended. Claims 40-48 and 62-66 are pending in the application.

Applicant acknowledges the Examiner's withdrawal of claims 42-43, 45-47 and 63-65.

Claims 40, 41, 44, 48, 62 and 66 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Inoue (U.S. Patent No. 5,773,355) in view of Xiang (U.S. Patent No. 6,410,938). The Examiner is reminded by direction to MPEP § 2143 that a proper obviousness rejection has the following three requirements: 1) there must be some suggestion or motivation to modify or combine reference teachings; 2) there must be a reasonable expectation of success; and 3) the combined references must teach or suggest all of the claim limitations. Claims 40-41, 44, 48, 62 and 66 are allowable over the combination of Inoue and Xiang for at least the reason that the references, individually or as combined, fail to disclose or suggest each and every element in any of those claims.

As amended, independent claim 40 recites forming silicon nitride on silicon dioxide comprised by a handle wafer, joining the handle wafer with an outer surface of a device wafer. Claim 40 further recites forming a pair of source/drain regions separated by a channel region within silicon of the device wafer, where the silicon nitride extends only partially across the channel region. Neither Inoue nor Xiang, considered individually or in combination, discloses or suggests the claim 40 recited silicon nitride received intermediate a source/drain region and silicon dioxide where the silicon nitride extends only partially across the channel region. Accordingly, independent claim 40 is not rendered obvious by the cited combination of Inoue and Xiang and is allowable over these references.

Claims 41, 44, 48, 62 and 66 are allowable over the cited combination of Inoue and

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Xiang for at least the reason that they depend from allowable base claim 40.

For the reasons discussed above, claims 40, 41, 45, 48, 62 and 66 are allowable. Withdrawn claims 42-43, 45-47 and 63-65 are allowable for at least the reason that they depend from an allowable base claim which is generic to all claims currently pending. Accordingly, applicant respectfully requests allowance of claims 40-48 and 62-66 in the Examiner's next action.

Respectfully submitted,

Dated: August 16, 2005

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